

CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

December 2016

For Productions with CALs issued on or after July 1, 2016

The chart below is intended as a helpful guide. Qualified Expenditures apply to pre-production, production, and post-production – not for development, marketing, publicity, or distribution costs. Please read Budget Tagging and Tracking Tips before budgeting your project.

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

The first column is for independent projects. Visual Effects (VU) indicates expenditures eligible for Bonus Points.

The in zone/out of zone columns are for non-independent projects.

5% UPLIFT TAGGING – Non-Independent Productions only:

- Visual Effects (VU) and Music Scoring & Track Recording (MU) expenditures that qualify for the additional 5% tax credit are indicated in GREEN. Visual Effects (VU) expenditures also qualify for Jobs Ratio Bonus Points.
- “Outside the Zone” (OZ) expenditures include prep, shoot, and strike periods only – as long as they are incurred outside the zone and related to principal photography (PP), 2nd units and/or reshoots during the applicable period (prep/shoot/strike) outside the zone.
 - WAGES: All wage related line items for OZ labor should be tagged (QW and ZW).
 - NON-WAGE EXPENDITURES: All non-wage related line items for OZ expenditures should be tagged (ZE). ZE expenditures are pro-rated by the number of PP days in relation to total PP days.
 - OPTIONAL: Consumables, purchased or leased and used wholly outside the zone, may be tagged (ZC). ZC expenditures will not be prorated; applicants will get 100% of the cost toward tax credits. A list of total consumables can be found in the Guidelines – Appendix A.

Note: For an OZ expenditure to qualify for uplift, it must be purchased or leased and used outside the zone. If purchased or leased outside the zone and brought into the zone, only the OZ day’s usage qualifies for the additional 5% tax credit. Rentals from vendors in the zone do not qualify for uplifts if used outside the zone.

See Guidelines with respect to expenditures eligible for 5% uplift.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
367-48	2D to 3D conversion (Post)	QE, VU	QE, VU	QE, VU	Must be included in CFC budget; CA vendor.
364-24	3D Costs	QE	QE	QE	
367-29	3D Related Costs (Production)	QE	QE	QE	Must be incurred, purchased or rented in CA.
112-20	Accountants – Construction	QW	QW	QW, ZW	
112-21	Accountants – Payroll	QW	QW	QW, ZW	
112-16	Accountants – Production	QW	QW	QW, ZW	
367-16	Accountants – Visual Effects	QW	QW	QW	
367-17	Accountants – Visual Effects Assistant	QW	QW	QW	
112-19	Accountants, Assistant Production	QW	QW	QW, ZW	
470-40	Accounting – Post Production	QE	QE	QE	Does not include Agreed Upon Procedures Report or CPA.
101-02	Acquisition Expenses	NQ	NQ	NQ	

QW = Qualified Wages
ZW = Out of Zone Wages
MU = Music Uplift

QE = Qualified Expenditures
ZE = Out of Zone Expenditures
OZ = Out of 30 mile studio zone

NQ = Not-Qualified
ZC = Out of Zone Consumables
VU = Visual Effects Uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
142-XX	Additional Shooting Units	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	
362-08	ADR Editor	QE	QE	QE	
366-48	AFM Reuse Fees	NQ	NQ	NQ	
470-41	Agreed Upon Procedures Auditing	NQ	NQ	NQ	
135-51	Aircraft Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
135-41	Aircraft Supplies	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
110-01	Airfares – Above The Line	QE	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. For ZC, must be purchased from an OZ CA vendor for OZ work during the applicable period.
372-01	Airfares – Post Production Crew	QE	QE	QE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased from OZ vendor and used OZ during the applicable period.
372-01	Airfares – Production	QE	QE	QE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased from OZ vendor and used OZ during the applicable period.
110-09	Airfares – Studio Executives	NQ	NQ	NQ	
364-44	Airline Versions	NQ	NQ	NQ	
366-15	Album Mastering	NQ	NQ	NQ	
125-15	Alterations, Outside	QE	QE	QE, ZE	
470-22	AMPTP Fees	NQ	NQ	NQ	
124-41	Animal Purchases	QE	QE	QE, ZE	
124-51	Animal Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
124-05	Animal Trainer/Handler	QW	QW	QW, ZW	
124-55	Animal Transportation, Feeding & Stabling	QE	QE	QE, ZE	Transportation within CA. ZC if rented or purchased and used only OZ during the applicable period.
361-21	Animation Projection	QE	QE	QE	
361-08	Animation Quick Time Editor & Animation Editor	QW	QW	QW	
362-07	Animation Quick Time Sound Editor	QE	QE	QE	QW if paid directly to the individual.
364-32	Answer Print, Select Print	QE	QE	QE	Limit one.
114-07	Art Department Coordinator	QW	QW	QW, ZW	
114-08	Art Department Labor, Other	QW	QW	QW, ZW	
114-02	Art Director	QW	QW	QW, ZW	
114-03	Art Director, Assistant	QW	QW	QW, ZW	
112-04	Assistant Director – Other, Second and Trainees	QW	QW	QW, ZW	
112-02	Assistant Director, First	QW	QW	QW, ZW	

Acct #	Description	Indie	In Zone	Out of Zone	Comments
112-03	Assistant Director, Key Second	QW	QW	QW, ZW	
104-04	Associate Producers	NQ	NQ	NQ	
111-46	Atmosphere Cars	QW	QW	QW, ZW	If paid to qualified labor through payroll company as car allowance.
370-13	Audience Recruitment	NQ	NQ	NQ	
119-07	Audio Crew, Additional	QW	QW	QW, ZW	
119-06	Audio Playback Assistant	QW	QW	QW, ZW	
119-05	Audio Playback Operator	QW	QW	QW, ZW	
135-50	Automobile Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
135-40	Automobile Supplies	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
111-01	Background Actors (Extras)	QW	QW	QW, ZW	
114-71 115-90	Backings	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
470-02	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	NQ	NQ	
114-70	Blue Printing	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
367-21	Blue/Green Screen Shooting and/or Rentals	QE	QE	QE	
135-52	Boat/Watercraft Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
135-42	Boat/Watercraft Supplies	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
119-02	Boom Operator	QW	QW	QW, ZW	
119-04	Boom Operator, Special	QW	QW	QW, ZW	
XXX-45	Box Rentals	QE	QE	QE	On qualified labor only.
107-45	Box Rentals – Cast	NQ	NQ	NQ	
107-46	Box Rentals – Cast Staff	QE	QE	QE	
105-45	Box Rentals – Director(s)	NQ	NQ	NQ	
104-45	Box Rentals – Producers	NQ	NQ	NQ	
104-46	Box Rentals - Producers' Staff	QE	QE	QE	On qualified labor only. ZC for OZ residents only.
367-54	Box Rentals – Visual Effects	QE	QE	QE	Production company in house staff.
102-45	Box Rentals – Writers	NQ	NQ	NQ	
102-46	Box Rentals – Writers' Staff	QE	QE	QE	On qualified labor only.
123-04	Buyers	QW	QW	QW, ZW	
183-20	C.S.A.C.S. – Contract Services Administration Trust Fund – Editors Union	QW	QW	QW	
183-06	CA Care Medical	QW	QW	QW, ZW	QE if not paid through payroll.
470-03	CA Sales Taxes	QE	QE	QE	
183-05	CA Solvency Tax	NQ	NQ	NQ	
183-07	CA State Unemployment Insurance	QW	QW	QW, ZW	On qualified labor only.
183-08	CA Worker's Compensation	QW	QW	QW, ZW	On qualified labor only.
120-56	Cable Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
119-03	Cablepersons	QW	QW	QW, ZW	
118-07	Camera Crew (includes D.I.T.), Additional	QW	QW	QW, ZW	
118-02	Camera Operator	QW	QW	QW, ZW	
118-03	Camera Operator, First Assistant	QW	QW	QW, ZW	
118-04	Camera Operator, Second Assistant	QW	QW	QW, ZW	
118-51	Camera Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
470-04	Carbon Offset Cert/Tree Planting	QE	QE	QE	
470-05	Career Readiness Financial Contribution	NQ	NQ	NQ	
470-06	Career Readiness Intern Salaries	NQ	NQ	NQ	
116-12	Carpenters, Stand By	QW	QW	QW, ZW	
366-56	Cartage	QE	QE, MU	QE, MU	Within CA.
471-10	Cast Exams	QE	QE	QE	QW if doctor is paid directly.
106-60	Cast Expenses	QE	QE	QE, ZE	Itemized with proof of payment by production company. ZC if rented and used only OZ during the applicable period.
106-03	Cast Guardian	QW	QW	QW, ZW	Per diem Only.
106-80	Cast Meals	QE	QE	QE, ZC	ZC if purchased and consumed OZ during the applicable period.
106-01	Cast/Voices/Singers	NQ	NQ	NQ	
106-21	Casting Assistants	QW	QW	QW	
106-20	Casting Director	QW	QW	QW	For work performed in CA.
116-57	Catered Food	QE	QE	QE, ZC	ZC if purchased and fully consumed OZ during the applicable period.
106-48	Cell Phones – Cast	NQ	NQ	NQ	QE if paid direct to CA cell provider.
106-49	Cell Phones – Cast Staff	QE	QE	QE	On qualified labor only.
xxx-48	Cell Phones – Crew	QE	QE	QE	ZC if rented OZ and used only OZ during the applicable period.
105-49	Cell Phones – Director's Staff	QE	QE	QE	On qualified labor only. ZC for OZ residents only
104-49	Cell Phones – Producers' Staff	QE	QE	QE	On qualified labor only. ZC for OZ local residents only.
108-48	Cell Phones – Stunt Staff	QE	QE	QE	On qualified off camera labor only.
367-54	Cell Phones – Visual Effects	QE	QE	QE	Production company in house staff.
102-48	Cell Phones – Writers' Staff	QE	QE	QE	On qualified labor only.
367-07	CGI Artist	QW, VU	QW, VU	QW, VU	QE, VU if paid through a third party vendor.
364-35	Checkpoint	QE	QE	QE	Limit one.
105-04	Choreographer	QW	QW	QW, ZW	Off camera work only.
470-07	City Business License	QE	QE	QE	
470-12	Clearance Coordinator	QW	QW	QW	QE if paid to third party vendor.
102-19	Clearance Fees	QE	QE	QE	If paid to a CA company.
102-20	Clearance License Fees	NQ	NQ	NQ	
364-12	Closed Captioning	QE	QE	QE	
361-12	Coding	QE	QE	QE	

Acct #	Description	Indie	In Zone	Out of Zone	Comments
370-06	Color Correcting	NQ	NQ	NQ	
470-13	Community Relations & Film Promotion	NQ	NQ	NQ	
	Completion Bond	CONTRACTUAL CHARGE	CONTRACTUAL CHARGE	CONTRACTUAL CHARGE	Must be purchased from a CA-based Bond Company and included in Total Production Budget; Actual bond fee percentage up to 2% on qualified spend only allowable as a contractual expense; Include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.
366-01	Composer	NQ	NQ	NQ	
364-39	Composite Check Print	QE	QE	QE	Limit one.
470-14	Computer/Digital Office Equipment	QE	QE	QE	1/5 of purchase price if > \$250.
366-07	Conductor	QW	QW, MU	QW, MU	If not also score composer.
364-55	Consolidated Record Audio Masters	NQ	NQ	NQ	
112-20	Construction Accountant	QW	QW	QW, ZW	
114-12	Construction Carpentry Foreman	QW	QW	QW, ZW	
114-11	Construction Coordinator	QW	QW	QW, ZW	
114-15	Construction First Aid	QW	QW	QW, ZW	
114-13	Construction Paint Foreman	QW	QW	QW, ZW	
	Contingency	CONTRACTUAL CHARGE	CONTRACTUAL CHARGE	CONTRACTUAL CHARGE	Up to 10% only on estimated qualifying expenditures in CA; Include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.
364-11	Continuity/Spotting List	NQ	NQ	NQ	
366-08	Copyists	QW	QW, MU	QW, MU	
101-08	Copyright Fee	NQ	NQ	NQ	
470-15	Corporate Tax Return	NQ	NQ	NQ	
125-02	Costume Designer, Assistant	QW	QW	QW, ZW	
125-01	Costume Designers	QW	QW	QW, ZW	
125-07	Costume Sketch Artist	QW	QW	QW, ZW	
125-03	Costume Supervisor	QW	QW	QW, ZW	
125-05	Costumers	QW	QW	QW, ZW	
xxx-64	Courier Charges	QE	QE	QE	Within CA.
471-50	Covered California	QE	QE	QE	
470-16	CPA Expense for AUP Report	NQ	NQ	NQ	
116-11	Craft Service	QW	QW	QW, ZW	
116-56	Craft Service Food	QE	QE	QE, ZC	ZC if purchased and fully consumed OZ during the applicable period.
116-05	Crane Grips	QW	QW	QW, ZW	
122-09	Creature Manufacturing – Labor	QW	QW	QW, ZW	
122-03	Creature Manufacturing Effects Assistants	QW	QW	QW, ZW	

Acct #	Description	Indie	In Zone	Out of Zone	Comments
122-01	Creature Manufacturing Effects Coordinator	QW	QW	QW, ZW	
122-02	Creature Manufacturing Effects Foreman	QW	QW	QW, ZW	
122-07	Creature Manufacturing Effects Labor, Additional	QW	QW	QW, ZW	
122-09	Creature Manufacturing Materials	QE	QE	QE, ZE	
122-08	Creature Manufacturing Rigging and Striking	QW	QW	QW, ZW	
120-13	Current	QE	QE	QE, ZC	
367-44	Cyberscanning	QE, VU	QE, VU	QE, VU	
147-50	D.O.T. Filings	QE	QE	QE	
367-31	Dailies Projection	QE	QE	QE	
140-20	Daily Film to Media Transfers/Conversions	QE	QE	QE, ZE	
107-05	Dancers – Performers	NQ	NQ	NQ	
111-08	Dancers – Extras	QW	QW	QW, ZW	Must be paid through extras voucher.
367-11	Data Wrangler	QW	QW	QW	
470-25	DAX System	QE	QE	QE	
370-08	DCP	NQ	NQ	NQ	
368-31	Develop Mattes	QE	QE	QE	
368-30	Develop Wedges	QE	QE	QE	
105-03	Dialogue Coach, Acting Coach	QW	QW	QW, ZW	
364-03	Dialogue Transfers	QE	QE	QE	
367-10	Digital Asset Manager	QW, VU	QW, VU	QW, VU	
364-57	Digital Cinema Package (DCP) DCDM	QE	QE	QE	Limit one.
364-53	Digital Intermediate	QE	QE	QE	
365-20	Digital Transfer	QE	QE	QE	
105-01	Director	NQ	NQ	NQ	
118-01	Director of Photography	QW	QW	QW, ZW	
105-08	Director's Assistant	QW	QW	QW, ZW	
105-07	Director's Secretary	QW	QW	QW, ZW	
147-04	Dispatcher	QW	QW	QW, ZW	
470-18	Dolby License Fees	NQ	NQ	NQ	
116-04	Dolly Grips	QW	QW	QW, ZW	
123-41	Drapery/Carpet	QE	QE	QE, ZE	
123-02	Dressers – On Set	QW	QW	QW, ZW	
147-XX	Drivers	QW	QW	QW, ZW	
147-49	Drop Loads – Equipment Rentals	QE	QE	QE, ZE	Intrastate. ZC if rented OZ and used only OZ during the applicable period.
470-18	DTS License Fees	NQ	NQ	NQ	
475-90	DVD Extras, Trailers, EPK	NQ	NQ	NQ	
361-60	Editing Equipment Repairs	QE	QE	QE	Within CA only.
361-51	Editing Room Rentals	QE	QE	QE	If editorial crew is out of zone, then QE, ZC for applicable period OZ.
362-09	Editor – ADR, Assistant	QE	QE	QE	
361-08	Editor – Animation/Animation Quick Time	QW	QW	QW	

Acct #	Description	Indie	In Zone	Out of Zone	Comments
365-01	Editor – Music	QW	QW	QW	
365-02	Editor – Music, Additional	QW	QW	QW	
365-03	Editor – Music, Assistant	QW	QW	QW	
361-01	Editor – Picture	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is working out of zone during applicable period.
361-02	Editor – Picture, First Assistant	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal Photography only if editorial staff is working out of zone during applicable period.
361-03	Editor – Second Assistant	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal Photography only if editorial staff is working out of zone during applicable period.
362-04	Editor – Sound Effects, Apprentice	QE	QE	QE	QW if paid directly to the individual.
362-03	Editor – Sound Effects, Assistant	QE	QE	QE	QW if paid directly to the individual.
362-07	Editor – Sound, Animation Quick Time	QE	QE	QE	QW if paid directly to the individual.
361-04	Editor – Third Assistant	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is working out of zone during applicable period.
367-04	Editor – Visual Effects	QW, VU	QW, VU	QW, VU	
367-05	Editor – Visual Effects Assistant	QW, VU	QW, VU	QW, VU	
361-05	Editor, Apprentice	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is working out of zone during applicable period.
370-03	Editorial – Sound	QE	QE	QE	QW if paid directly to the individual.
361-80	Editorial Meals & Craft Service	QE	QE	QE	
361-06	Editorial Production Assistants	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is working out of zone during applicable period.
364-01	Editorial Reprints	QE	QE	QE	
361-07	Editorial Staff, Additional	QW	QW	QW, ZW	Work must be performed in CA. ZW for principal photography only if editorial staff is working out of zone during applicable period.
370-01	Editorial Staff, Additional – Preview	QW	QW	QW	
362-10	Editors – ADR, Additional	QE	QE	QE	
362-02	Editors – Sound Effects	QE	QE	QE	QW if paid directly to the individual.
362-05	Editors – Sound Effects, Additional	QE	QE	QE	QW if paid directly to the individual.
362-06	Editors – Sound Effects, Additional Assistant	QE	QE	QE	QW if paid directly to the individual.
120-12	Electric Current Tie-Ins	QE	QE	QE, ZC	
120-51	Electric Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
123-10	Electrical Fixture Manufacturing/Labor	QW	QW	QW, ZW	

Acct #	Description	Indie	In Zone	Out of Zone	Comments
120-02	Electrician – Best Boy	QW	QW	QW, ZW	
120-05	Electricians – Local 40	QW	QW	QW, ZW	
120-08	Electricians – Rigging and Striking	QW	QW	QW, ZW	
366-52	Electronic Music Package	QE	QE	QE	If not part of composer package fee.
xxx-50	Equipment Rentals	QE	QE	QE	
361-56	Equipment Shipping	QE	QE	QE	
116-53	Equipment, Additional	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
471-08	Essential Element	NQ	NQ	NQ	
104-02	Executive Producer	NQ	NQ	NQ	
125-40	Expendable Purchases and Supplies	QE	QE	QE, ZE	
111-01	Extras	QW	QW	QW, ZW	
111-06	Extras – Pre-Production Interviews and Fittings	QW	QW	QW, ZW	
183-18	Extras – SAG PH&W	QW	QW	QW, ZW	
111-04	Extras – Special Ability Extras, Photo Doubles	QW	QW	QW, ZW	Includes singers & choir, sideline musicians, dancers.
111-21	Extras Casting Assistant	QW	QW	QW, ZW	For CA casting duties only.
111-20	Extras Casting Director	QW	QW	QW, ZW	For CA casting duties only.
183-19	Extras Casting Fee (do not include with handling fees)	QE	QE	QE	
111-50	Extras Casting Rentals	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
368-14	Fades & Dissolves	QE	QE	QE	
183-03	FICA – Medicare	NQ	NQ	NQ	
183-02	FICA – Social Security	NQ	NQ	NQ	
362-80	Field Recordist	QE	QE	QE	QW if paid directly to the individual.
364-02	Film Leader	QE	QE	QE	
364-20	Film to Video Tape or Digital Transfers	QE	QE	QE	
116-15	First Aid / Medic – On Set	QW	QW	QW, ZW	
370-11	Focus Group	NQ	NQ	NQ	
115-10	Fold and Hold Sets	QE	QE	QE, ZE	ZC if rented and used only OZ during the applicable period.
363-15	Foley Stages	QE	QE	QE	Stages must be in CA.
363-16	Foley Walkers	QE	QE	QE	
131-08	Food Stylist	QW	QW	QW, ZW	
364-58	Foreign Localized Versions	NQ	NQ	NQ	
xxx-99	Fringe Benefits – Crew	QW	QW	QW, ZW	For qualified labor only. Those indicated in green qualify for uplift.
475-99	Fringe Benefits – Publicity	NQ	NQ	NQ	
101-99	Fringe Benefits – Story & Rights	NQ	NQ	NQ	
183-01	FUI – Unemployment Insurance	NQ	NQ	NQ	
367-54	Furniture Rentals	QE	QE	QE	Production company in house staff.
183-04	FUTA	NQ	NQ	NQ	
120-01	Gaffer/Chief Lighting Technician	QW	QW	QW, ZW	
147-40	Gasoline & Oil	QE	QE	QE, ZE	ZC if rented and/or purchased OZ and used only OZ.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
115-92	General Start-Up Expenses	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
120-04	Generator Operator and Assistants	QW	QW	QW, ZW	
120-55	Generator Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
364-38	Geographical Separations	NQ	NQ	NQ	
10x-65 104-95	Gifts – Cast & Crew	NQ	NQ	NQ	
120-41	Globes, Gels and Carbons	QE	QE	QE, ZE	
115-94	Greens	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
116-10	Greensperson	QW	QW	QW, ZW	
116-07	Grip – Additional Labor	QW	QW	QW, ZW	
116-02	Grip – Best Boy	QW	QW	QW, ZW	
116-51	Grip Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
116-01	Grip, Key	QW	QW	QW, ZW	
116-03	Grips – Company	QW	QW	QW, ZW	
116-08	Grips – Rigging and Striking	QW	QW	QW, ZW	
xxx-35	Ground Transportation	QE	QE	QE, ZC	On qualified labor only; Intrastate travel only. Must be purchased from a CA vendor. ZC: Must be purchased from an OZ CA vendor for OZ work during the applicable period
127-12	Hairstylists	QW	QW	QW, ZW	
127-17	Hairstylists, Additional	QW	QW	QW, ZW	
127-11	Hairstylists, Key	QW	QW	QW, ZW	
183-24	Handling Fees – Above The Line	QW	QW	QW, ZW	On qualified labor only.
183-25	Handling Fees – Below the Line	QW	QW	QW, ZW	On qualified labor only.
470-19	Harassment Training	NQ	NQ	NQ	
140-22	HD-Cam	QE	QE	QE, ZE	
118-41	Helmet Camera Purchase	QE	QE	QE, ZE	Subject to digital asset reduction.
183-11	Holiday Accrual (if not budgeted separately)	QW	QW	QW, ZW	
183-12	Holiday Paid	QW	QW	QW, ZW	
110-11	Housing – Above The Line	QE	QE	QE, ZC	CA hotel or corporate housing only; no private residences or Air BnB.
372-02	Housing – Post Production Crew	QE	QE	QE	CA hotel or corporate housing only; no private residences or Air BnB. QE, ZC only if editorial staff is OZ during the applicable period.
xxx-02	Housing – Production Crew	QE	QE	QE	
110-19	Housing – Studio Executives	NQ	NQ	NQ	
366-51	Instrument Rentals	QE	QE, MU	QE, MU	
471-06	Insurance – Automobile Liability	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-02	Insurance – Errors & Omissions	NQ	NQ	NQ	
471-07	Insurance – Guild Travel	QE	QE	QE	

Acct #	Description	Indie	In Zone	Out of Zone	Comments
471-35	Insurance – Miscellaneous Additional Premiums	QE	QE	QE	
471-01	Insurance – Production Package	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA.
471-25	Insurance – Recoverable Costs	QE	QE	QE	Must be deducted from qualified expenditure total.
471-04	Insurance – Umbrella Policy	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-05	Insurance – Workers' Compensation	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-08	Insurance Adjusters	QE	QE	QE	
471-09	Insurance Auditors	QE	QE	QE	
471-11	Insurance Deductibles	NQ	NQ	NQ	
471-03	Insurance – General Liability	QE	QE	QE	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
470-06	Intern Salaries – Career Readiness	NQ	NQ	NQ	
364-34	Internegative	QE	QE	QE	Limit one.
470-07	Interns – Paid	QW	QW	QW, ZW	
364-33	Interpositive	QE	QE	QE	Limit one.
112-10	Interpreters	QW	QW	QW, ZW	
125-04	Key Costumers	QW	QW	QW, ZW	
368-23	Lab Processing – Titles & Opticals	QE	QE	QE	
367-35	Lab Processing – Visual Effects	QE	QE	QE	
120-03	Lamp Operators	QW	QW	QW, ZW	
120-07	Lamp Operators, Additional	QW	QW	QW, ZW	
363-30	Layback	QE	QE	QE	
123-03	Leadperson	QW	QW	QW, ZW	
470-65	Legal Expenses, including Production, Labor Relations & Music Legal	QE	QE	QE	Excludes financing, distribution, or marketing expenses.
361-10	Librarian	QW	QW	QW	Work must be performed in CA. QE or if not paid directly to individual. During applicable period.
365-12	Library/Archive Fees	QE	QE	QE	
367-47	Lidar	QE, VU	QE, VU	QE, VU	
115-86	Lighting Platforms	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
147-46	Limousines & Taxis	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
104-03	Line Producer	NQ	NQ	NQ	
118-05	Loaders	QW	QW	QW, ZW	
112-12	Location Manager	QW	QW	QW, ZW	
112-13	Location Manager, Assistant	QW	QW	QW, ZW	
112-14	Location Scouts	QW	QW	QW, ZW	
107-63	Loop Group	NQ	NQ	NQ	
363-09	Loop Group Talent	NQ	NQ	NQ	
363-08	Looping & ADR Facility	QE	QE	QE	Facility charges only; no performers.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
xxx-60	Loss and Damages	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
110-30 372-13	Luggage Fees	QE	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. ZC: Must be purchased from an OZ CA vendor for OZ work during the applicable period.
362-11	M & E Editing	QE	QE	QE	QW if paid directly to the individual.
363-24	Mag Transfers	QE	QE	QE	
368-12	Main & End Title Sequences	QE	QE	QE	Work must be performed in CA.
147-41	Maintenance & Supplies	QE	QE	QE, ZE	ZC if rented and/or purchased OZ and used only OZ.
127-02	Makeup Artists	QW	QW	QW, ZW	
127-05	Makeup Artists – Body	QW	QW	QW, ZW	
127-07	Makeup Artists, Additional	QW	QW	QW, ZW	
127-01	Makeup Artists, Key	QW	QW	QW, ZW	
367-45	Matte Shots	QE, VU	QE, VU	QE, VU	
110-48	Meal Allowance – Above The Line	NQ	NQ	NQ	
102-49	Meal Allowance – Writers	NQ	NQ	NQ	
147-45	Meal Allowances – Drivers	QW	QW	QW, ZW	
xxx-55	Meal Penalties – Cast	NQ	NQ	NQ	
105-80	Meals – Director	QE	QE	QE, ZC	ZC if purchased OZ and consumed OZ during the applicable period.
104-80	Meals – Producer	QE	QE	QE, ZC	ZC if purchased OZ and consumed OZ during the applicable period.
475-80	Meals and Entertainment – Publicity	NQ	NQ	NQ	
135-05	Mechanic/Automobile Service Person	QW	QW	QW, ZW	
114-15	Medic – Construction	QW	QW	QW, ZW	
365-47	Messengers	QE	QE	QE	
xxx-44	Messengers	QE	QE	QE, ZE	Within CA only. ZC if trip begins or ends Out of Zone. QE, ZC if OZ – applicable period.
109-47	Mileage Allowance – Cast	NQ	NQ	NQ	
xxx-47	Mileage Allowance – Post	QW	QW	QW, ZW	Work must be performed in CA. ZW only during applicable period if editorial staff is out of zone.
10x-46	Mileage Allowances – Cast	NQ	NQ	NQ	
10x-47	Mileage Allowances – Cast Staff	QW	QW	QW	On qualified labor only. QW, ZW for OZ local residents only.
105-47	Mileage Allowances – Director(s)	NQ	NQ	NQ	
105-48	Mileage Allowances – Director's Staff	QW	QW	QW, ZW	On qualified labor only.
104-47	Mileage Allowances – Producers	NQ	NQ	NQ	
104-48	Mileage Allowances – Producers' Staff	QW	QW	QW, ZW	On qualified labor only.
xxx-47	Mileage Allowances – Production	QW	QW	QW, ZW	ZW for OZ local hires only.
107-47	Mileage Allowances – Stunt Coordinator	QW	QW	QW, ZW	Qualified labor for off-camera work days only.
102-47	Mileage Allowances – Writers	NQ	NQ	NQ	ZW for OZ local hires only.
102-47	Mileage Allowances – Writers' Staff	QW	QW	QW, ZW	On qualified labor only.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
115-70	Mill Rental Costs	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
367-24	Miniature Model Shop	QE	QE	QE	
367-23	Miniature Supervising Crew	QE	QE	QE	
119-01	Mixer	QW	QW	QW, ZW	
367-18	Motion Capture	QE	QE	QE	
367-19	Motion Control	QE	QE	QE	
470-20	MPAA Rating Fee	QE	QE	QE	
366-04	Music Consultant	QW	QW	QW	Subject to review of duties
365-11	Music Editing Package, Contracted	QE	QE	QE	
370-02	Music Editorial	QW	QW	QW	If paid to third party vendor then it is QE.
364-52	Music Media and Hard Drives	QE	QE	QE	
366-03	Music Supervisors	NQ	NQ	NQ	
363-25	Music Tracking Transfer	QE	QE	QE	
361-17	Negative Cutting	QE	QE	QE	
140-18	Negative Developing	QE	QE	QE, ZE	
367-36	Negative Pulling	QE	QE	QE	
364-10	Negative Splicing	QE	QE	QE	
471-30	Non-Allowable Costs	NQ	NQ	NQ	
364-21	Off Line Edit	QE	QE	QE	
367-54	Office Rentals	QE	QE	QE	Production company in house staff.
370-05	On Line Editing – Previews	NQ	NQ	NQ	
112-75	On Set Synchronize Subscription	QE	QE	QE	
364-22	Online Editing	QE	QE	QE	
47x-30	Online Photo Approval Service	QE	QE	QE	If based in CA.
470-32	Online Purchases	QE	QE	QE	If used in CA, shipped from a CA vendor. (See Tracking Tips)
470-33	Online Shipping	QE	QE	QE	If shipped within the state.
364-08	Optical Sound Tracks	QE	QE	QE	Limit one.
364-09	Optical Sound Tracks Stock	QE	QE	QE	
366-06	Orchestration	QW	QW, MU	QW, MU	
108-09	Overtime – Stunt Coordinator	QW	QW	QW, ZW	Off-camera work days only.
470-36	P Card Fees	QE	QE	QE	If issued by CA-based company.
116-09	Painters, Stand By	QW	QW	QW, ZW	
364-44	PAL Versions	NQ	NQ	NQ	
110-28	Per Diem – Above The Line – Staff	QW	QW	QW, ZW	On qualified labor only.
110-21	Per Diem – Above The Line	NQ	NQ	NQ	
110-27	Per Diem – Above The Line – Stunts	QW	QW	QW, ZW	On qualified off-camera labor
372-03	Per Diem – Post Production Crew	QW	QW	QW, ZW	On qualified labor only if editorial staff is OZ during the applicable period.
150-03	Per Diem – Production Crew	QW	QW	QW, ZW	On qualified labor only if editorial staff is OZ during the applicable period.
110-22	Per Diem – Studio Executives	NQ	NQ	NQ	
147-42	Permits/Tolls/Parking/Etc.	QE	QE	QE, ZE	Within CA. ZC if rented or purchased OZ and used only OZ during the applicable period.
183-17	PH&W – DGA	QW	QW	QW, ZW	On qualified labor only.
183-15	PH&W – IATSE	QW	QW	QW, ZW	On qualified labor only.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
183-16	PH&W – Teamsters	QW	QW	QW, ZW	On qualified labor only.
183-16	PH&W – Teamsters	QW	QW	QW, ZW	On qualified labor only.
111-04	Photo Doubles	QW	QW	QW, ZW	Must be paid on an extras voucher.
135-01	Picture Vehicle Coordinator	QW	QW	QW, ZW	
135-02	Picture Vehicle Coordinator, Assistant	QW	QW	QW, ZW	
363-31	Playback – Post Production	QE	QE	QE	
128-04	Playback Assistant	QW	QW	QW, ZW	
128-03	Playback Operator	QW	QW	QW, ZW	
140-65	Polaroid Film	QE	QE	QE, ZE	
361-09	Post Supervisor	QW	QW	QW	Work must be performed in CA; \$100,000 cap (plus fringe and box Rentals), if also receiving a producer credit
111-07	Precision Drivers	QW	QW	QW, ZW	
112-35	Prep/Board/Budget	QW	QW	QW, ZW	If in CA after issuance of Credit Allocation Letter.
366-10	Pre-Score: Musicians/Playback	QW	QW, MU	QW, MU	
370-14	Preview Expenses, Misc.	NQ	NQ	NQ	
367-43	Pre-visualization/Post-Visualization	QE, VU	QE, VU	QE, VU	
140-19	Printing	QE	QE	QE, ZE	
367-26	Process/Rear Projection (Hansard)	QE	QE	QE	
114-72	Processing – Film	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
104-01	Producer	NQ	NQ	NQ	
367-01	Producer – Visual Effects	NQ	NQ	NQ	
104-08	Producer Assistants	QW	QW	QW, ZW	
104-90	Producer Overhead Charge	NQ	NQ	NQ	
104-07	Producer Secretaries	QW	QW	QW, ZW	
470-44	Product Placement Credits	NQ	NQ	NQ	
470-50	Product Placement Staff	NQ	NQ	NQ	
112-11	Production Assistants	QW	QW	QW, ZW	
367-12	Production Assistants – Visual Effects (Office)	QW, VU	QW, VU	QW, VU	
367-12	Production Assistants – Visual Effects (On Set)	QW	QW	QW	
367-13	Production Assistants – Visual Effects (Post)	QW, VU	QW, VU	QW, VU	
112-07	Production Coordinator	QW	QW	QW, ZW	
112-08	Production Coordinator, Assistant	QW	QW	QW, ZW	
114-01	Production Designer	QW	QW	QW, ZW	
112-01	Production Manager	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
470-70	Production Services Company Fees	NQ	NQ	NQ	
112-05	Production Supervisor	QW	QW	QW, ZW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
369-01	Projectionists – Post	QE	QE	QE	NQ if for previews.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
370-10	Projectionists – Previews	NQ	NQ	NQ	
364-47	Promo Dubs	NQ	NQ	NQ	Publicity related costs do not qualify.
475-43	Promotional Materials	NQ	NQ	NQ	
131-09	Prop Manufacturing – Labor	QW	QW	QW, ZW	Labor must be in CA; QE or (QE, ZE) if not paid directly.
131-10	Prop Manufacturing – Materials	QE	QE	QE, ZE	
131-07	Property Persons, Additional	QW	QW	QW, ZW	
470-71	Property Taxes	NQ	NQ	NQ	
131-01	Propmaster	QW	QW	QW, ZW	
131-02	Propmaster, Assistant	QW	QW	QW, ZW	
131-03	Propmaster, Second Assistant	QW	QW	QW, ZW	
131-42	Props – Electronic	QE	QE	QE, ZE	Subject to digital asset reduction
127-22	Prosthetic Makeup Artist	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZC).
127-21	Prosthetic Makeup Artist, Key	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZC).
127-27	Prosthetic Makeup Artists, Additional	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZC).
475-11	Publicist	NQ	NQ	NQ	
107-03	Puppet Captain	QW	QW	QW, ZW	Off-camera work only.
107-04	Puppeteers	NQ	NQ	NQ	
xxx-40	Purchases	QE	QE	QE	
366-40	Purchases – Music	QE	QE, MU	QE, MU	
475-40	Purchases – Previews	NQ	NQ	NQ	
xxx-40	Purchases – Production	QE	QE	QE, ZE	
xxx-40	Purchases – Raid Drive	QE	QE	QE	Not subject to digital asset reduction.
364-40	Purchases – Video Tape Stock/Media	QE	QE	QE	
xxx-40	Raid Drives	QE	QE	QE	Not subject to asset reduction.
124-03	Ramrods	QW	QW	QW, ZW	If paid direct through payroll; otherwise QE or (QE, ZC).
140-17	Raw Stock – Production	QE	QE	QE, ZE	Deduct rebates, including studio usage rebates.
368-33	Raw Stock – Titles & Opticals	QE	QE	QE	
470-72	Record Retention (Scanning Documents)	QE	QE	QE	
367-49	Recording – Visual Effects	QE, VU	QE, VU	QE, VU	
363-20	Records and Supplies	QE	QE	QE	
109-15	Rehearsal Cast Stand Ins	QW	QW	QW, ZW	
109-50	Rehearsal Space Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
109-01	Rehearsals – Non-Cast Readers	QW	QW	QW, ZW	
366-09	Rehearsals Equipment	QE	QE, MU	QE, MU	
364-36	Release Print – Showprint	NQ	NQ	NQ	
122-50	Rentals – Creature Effects	QE	QE	QE	ZC if rented OZ and used only OZ during the applicable period.
361-50	Rentals – Editorial	QE	QE	QE	If editorial crew is out of zone, then QE, ZC for applicable period OZ.
366-50	Rentals – Music Scoring	QE	QE, MU	QE, MU	Associated with scoring/track recording.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
475-50	Rentals – Previews	NQ	NQ	NQ	
xxx-50	Rentals – Production	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
xxx-54	Rentals, Misc.	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
363-05	Re-recording/Dubbing	QE	QE	QE	
114-73	Research Materials – Art Department	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
102-05	Research Materials – Script	QE	QE	QE	
365-10	Researcher – Music Editorial	QW	QW	QW	
125-19	Restocking Fee – Wardrobe	QE	QE	QE, ZE	
470-73	Reusable Water Bottles	QE	QE	QE	
116-54	Rigging Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
366-14	Rights & Clearances	NQ	NQ	NQ	
470-74	Safety Advisor, "Green" Advisor	QE	QE	QE	QW if paid directly to individual or through payroll.
108-43	Safety Advisors	QW	QW	QW, ZW	Must be paid directly through payroll, otherwise QE, QE/ ZC.
111-05	SAG Adjustments	QW	QW	QW, ZW	Does not include upgrades to performers.
115-93	Scaffolding Rentals	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
470-76	Scenearhronize	QE	QE	QE	
366-16	Score Album Costs (Except Mastering)	QE	QE	QE	
366-12	Scoring Stage	QE	QE, MU	QE, MU	
366-11	Scoring: Musicians	QW	QW, MU	QW, MU	
369-51	Screening Room Rentals	QE	QE	QE	Studio must be located in CA; excludes previews.
102-18	Script Clearance Research	QE	QE	QE	
102-08	Script Duplication	QE	QE	QE, ZE	
102-03	Script Editor and Consultants	NQ	NQ	NQ	
102-85	Script Publication Fee (Features)	NQ	NQ	NQ	Paid to writer.
112-06	Script Supervisor	QW	QW	QW, ZW	
102-06	Script Timing	QE	QE	QE	QW if paid directly to qualified labor; QW, ZW if work is OZ.
470-18	SDDS License Fees	NQ	NQ	NQ	
125-09	Seamstress/Tailor	QW	QW	QW, ZW	QE or (QE, ZE) if paid to outside vendor.
141-XX	Second Unit	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	Uplifts for PP Days wages and spend also apply to 2 nd Unit.
105-02	Second Unit Director	NQ	NQ	NQ	
102-07	Secretaries	QW	QW	QW, ZW	
112-09	Secretaries – Production	QW	QW	QW, ZW	
116-17	Security/Watchman – Set	QE	QE	QE, ZC	QW (or QW, ZW) if paid directly to the individual. ZC only if hired through OZ vendor.

Acct #	Description	Indie	In Zone	Out of Zone	Comments
147-48	Self-Drive Vehicle Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
115-01	Set Construction Labor	QW	QW	QW, ZW	If not detailed, maximum Set Construction cost split is 70% labor / 30% materials.
115-02	Set Construction Materials Purchase & Rentals	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
123-01	Set Decorator	QW	QW	QW, ZW	
114-04	Set Designers	QW	QW	QW, ZW	
123-11	Set Dressing – Electronic Purchases	QE	QE	QE, ZE	Subject to digital asset reduction.
123-09	Set Dressing Manufacturing/Labor	QW	QW	QW, ZW	
114-06	Set Model Builders	QW	QW	QW, ZW	
115-05	Set Striking – Equipment Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
115-03	Set Striking – Labor	QW	QW	QW, ZW	
115-04	Set Striking – Materials Purchases	QE	QE	QE, ZE	
367-09	Set Survey Technician	QW	QW	QW	
365-47	Shipping	QE	QE	QE	
125-52	Shop Rentals	QE	QE	QE, ZC	
183-13	Sick Pay – Accrual	NQ	NQ	NQ	
183-14	Sick Pay – Paid	QW	QW	QW, ZW	
1xx-09	Sideline Musicians	QW	QW	QW, ZW	Must be paid through extras voucher.
367-20	Simulcam	QE	QE	QE	
366-05	Singers	QW	QW	QW	In CA; excludes star vocalists.
114-05	Sketch/Storyboard Artists	QW	QW	QW, ZW	
470-75	Software Purchases	NQ	NQ	NQ	
470-77	Solar Power Cells	QE	QE	QE	
366-13	Song Purchases	NQ	NQ	NQ	
366-02	Songwriters	NQ	NQ	NQ	
363-53	Sound Deliverables – Domestic, M & E Masters and Protection Copies	QE	QE	QE	
362-01	Sound Designer	QE	QE	QE	QW if paid directly to the individual.
470-18	Sound License Fees (Dolby, DTS, SDDS)	NQ	NQ	NQ	
119-52	Sound Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
362-15	Sound Package – Outside Contractor	QE	QE	QE	
363-01	Sound Reprints	QE	QE	QE	
365-63	Sound Tracks, Stock	NQ	NQ	NQ	
140-63	Sound Transfers	QE	QE	QE, ZE	
366-20	Soundtrack Album Track Costs	NQ	NQ	NQ	
120-09	Special Equipment Operator	QW	QW	QW, ZW	
120-54	Specialty Lighting	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
121-03	SPFX Assistants	QW	QW	QW, ZW	
121-01	SPFX Coordinator	QW	QW	QW, ZW	
121-02	SPFX Foreman	QW	QW	QW, ZW	
121-07	SPFX Labor, Additional	QW	QW	QW, ZW	

Acct #	Description	Indie	In Zone	Out of Zone	Comments
121-09	SPFX Manufacturing	QE	QE	QE, ZE	
121-08	SPFX Rigging and Striking	QW	QW	QW, ZW	
142-XX	Splinter Shooting Units	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	
135-44	Stage Coach/Wagon Purchases & Supplies	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
120-52	Stage Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
116-12	Stand By Carpenters	QW	QW	QW, ZW	
116-09	Stand By Painters	QW	QW	QW, ZW	
111-03	Stand-Ins	QW	QW	QW, ZW	
118-09	Steadicam Assistant	QW	QW	QW, ZW	
118-08	Steadicam Operator	QW	QW	QW, ZW	
362-64	Stereo Dub Transfer	QE	QE	QE	
140-66	Still Film/HD Stills Expense	QE	QE	QE, ZE	
118-06	Still Photographer – Production	QW	QW	QW, ZW	
475-42	Stills Lab Expense – Publicity	NQ	NQ	NQ	
475-05	Stills Photographer – Publicity	NQ	NQ	NQ	See account #118-06 For Set Still Photographer.
475-41	Stills Supplies – Publicity	NQ	NQ	NQ	
364-59	Stock Footage License/Reuse Fees	NQ	NQ	NQ	
364-51	Stock Picture Footage Processing	QE	QE	QE	If within CA.
114-71	Stock Units/Backings	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
367-22	Stop Motion Photography	QE	QE	QE	
101-01	Story Rights – Purchase	NQ	NQ	NQ	
115-83	Strike – General Non Labor	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
470-78	Studio Charges for Specific Items	QE	QE	QE	All related party transactions subject to review.
366-31	Studio Engineers and Supplies – Music	QE	QE, MU	QE, MU	For scoring/track recording only.
470-84	Studio Entertainment	NQ	NQ	NQ	
470-85	Studio Overhead Allocations	NQ	NQ	NQ	
xxx-51	Studio Rentals	QE	QE	QE	Studio must be located in CA.
108-40	Stunt /Rigging Supplies	QE	QE	QE, ZE	ZC if purchased or rented OZ and used only OZ during the applicable period.
108-10	Stunt Adjustments	NQ	NQ	NQ	
108-01	Stunt Coordinator	QW	QW	QW, ZW	Off-camera work only.
108-42	Stunt Equipment/Rigging Rentals	QE	QE	QE, ZE	ZC if purchased or rented OZ and used only OZ during the applicable period.
108-02	Stunt Performers/Doubles	NQ	NQ	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	QW	QW, ZW	Off-camera work only.
364-54	Subtitling, Foreign Language Versions	NQ	NQ	NQ	
107-01	Supporting Cast/Day Players	NQ	NQ	NQ	
123-05	Swing Gang	QW	QW	QW, ZW	
123-06	Swing Labor, Additional	QW	QW	QW, ZW	
364-26	Synch Print	QE	QE	QE	

Acct #	Description	Indie	In Zone	Out of Zone	Comments
xxx-15	Teacher	QW	QW	QW, ZW	
xxx-45	Teachers' Box Rentals	QE	QE	QE	QE, ZC for OZ work by local hires.
150-05	Technical	QW	QW	QW, ZW	
112-10	Advisor/Consultants/Interpreter	QW	QW	QW, ZW	
367-30	Telecine/Scanning	QE	QE	QE	
364-27	Temp Color Correction	QE	QE	QE	NQ if for previews
370-04	Temp Dub	QE	QE	QE	
362-63	Temp Dub 3:1 Transfer	QE	QE	QE	
362-62	Temp Dub Labor	QE	QE	QE	QW if paid directly to the individual.
144-XX	Tests	Same as 1 st Unit	Same as 1 st Unit	Same as 1 st Unit	
367-27	Tests, Plate/Element Tests & Shoot	QE	QE	QE	
368-13	Textless Backgrounds	NQ	NQ	NQ	
370-12	Theater Rentals	NQ	NQ	NQ	
363-26	Tie Lines	QE	QE	QE	CA costs only.
367-15	Time Code Sync Writer	QW	QW	QW	
101-06	Title Report	QE	QE	QE	If work performed in CA.
368-11	Titles Designer	QE	QE	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
147-43	Traffic and Parking Fines	NQ	NQ	NQ	
135-43	Train/Railroad Purchases and Supplies	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
135-53	Train/Railroad Rentals	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
124-07	Trainers/Handlers, Additional	QW	QW	QW, ZW	
147-02	Transportation Captain	QW	QW	QW, ZW	
147-03	Transportation Co-Captain	QW	QW	QW, ZW	
147-01	Transportation Coordinator	QW	QW	QW, ZW	
115-95	Trash Disposal	QE	QE	QE, ZE	ZC if rented or purchased OZ and used only OZ during the applicable period.
xxx-31	Travel Agent Fees/Taxes	QE	QE	QE, ZC	Intrastate travel only. Must be purchased from a CA vendor. ZC: Must be purchased from an OZ CA vendor for OZ work during the applicable period
xxx-26	Travel Day Salaries – Interstate	NQ	NQ	NQ	Into and out of CA.
xxx-10	Travel Day Salaries – Intrastate	QW	QW	QW, ZW	On qualified labor only. ZW during applicable period only if editorial staff is out of zone.
364-44	TV Versions (Features)	NQ	NQ	NQ	
183-09	Vacation – Accrual	QW	QW	QW, ZW	
183-10	Vacation – Paid	QW	QW	QW, ZW	
135-09	Vehicle Prop Manufacture	QW	QW	QW, ZW	
135-61	Vehicle Repair/Restoration/Maintenance	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
147-XX	Vehicles, Equipment	QE	QE	QE, ZE	ZC if rented and/or purchased OZ and used only OZ.
124-06	Veterinarian	QW	QW	QW, ZW	
364-48	VFX Drop-ins	QE	QE	QE	Does not qualify for uplift

Acct #	Description	Indie	In Zone	Out of Zone	Comments
367-51	VFX Drop-ins, Pulls	QE	QE	QE	Does not qualify for uplift
367-54	VFX Staff Computer Rentals	QE, VU	QE, VU	QE, VU	On qualified labor only.
367-08	VFX Staff Overtime	QW, VU	QW, VU	QW, VU	On qualified labor only.
128-01	Video Assist Operator	QW	QW	QW, ZW	
128-51	Video Assist Package	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
128-07	Video Labor, Miscellaneous	QW	QW	QW, ZW	If paid directly; otherwise QE or (QE, ZC).
364-46	Video Mastering	QE	QE	QE	No foreign distribution or marketing copies.
128-41	Video Transfers	QE	QE	QE, ZE	
140-32	Videotape/Hard Drives/Digital Cards	QE	QE	QE, ZE	Subject to digital asset reduction.
367-03	Visual Effects Coordinator	QW, VU	QW, VU	QW, VU	
367-04	Visual Effects Editor	QW, VU	QW, VU	QW, VU	
367-58	Visual Effects Materials & Supplies	QE	QE	QE	
363-44	Visual Effects Media & Raw Stock	QE	QE	QE	
367-42	Visual Effects Outside Vendors	QE, VU	QE, VU	QE, VU	
367-12	Visual Effects PA (Office)	QW, VU	QW, VU	QW, VU	
367-12	Visual Effects PA (On Set)	QW	QW	QW	
367-13	Visual Effects PA (Post)	QW, VU	QW, VU	QW, VU	
367-01	Visual Effects Producer	NQ	NQ	NQ	
367-06	Visual Effects Storyboard Artist	QW, VU	QW, VU	QW, VU	
367-02	Visual Effects Supervisor	QW, VU	QW, VU	QW, VU	\$100,000 cap if also receiving a producer credit.
367-41	Visual Effects Vendor On-Set Supervision	QE, VU	QE, VU	QE, VU	QW and VU (QW/ ZW/ VU if OZ) if paid directly by production company or payroll.
363-23	Vocal Mix Downs	QE	QE	QE	
111-02	Waiver/Non-Union Extras	QW	QW	QW, ZW	
119-51	Walkie Talkies	QE	QE	QE, ZE	ZC if rented OZ and used only OZ during the applicable period.
xxx-55	Wardrobe Allowance – Cast	NQ	NQ	NQ	
xxx-55	Wardrobe Allowance – Extras	QW	QW	QW, ZW	On qualified labor only.
125-06	Wardrobe Assistants	QW	QW	QW, ZW	
125-08	Wardrobe Assistants, Additional	QW	QW	QW, ZW	
125-20	Wardrobe Cleaning and Dyeing	QE	QE	QE, ZE	
125-10	Wardrobe Manufacturing Labor	QW	QW	QW, ZW	
125-51	Wardrobe Rentals	QE	QE	QE, ZE	
125-41	Washing Machine & Dryer	QE	QE	QE, ZE	
131-05	Weapons Handler	QW	QW	QW, ZW	
xxx-15	Welfare Workers	QW	QW	QW, ZW	
102-25	WGA Registration Fee	NQ	NQ	NQ	
127-41	Wigs Rentals	QE	QE	QE, ZE	
124-04	Wild Animal Trainer/Handler	QW	QW	QW, ZW	
367-46	Wire Removal	QE, VU	QE, VU	QE, VU	
367-14	Witness Cam Operator	QW	QW	QW	
364-31	Work Print/Reversal Dupes	QE	QE	QE	
470-86	Work Visa Fees	NQ	NQ	NQ	

Acct #	Description	Indie	In Zone	Out of Zone	Comments
124-01	Wrangler, Head/Gang Boss	QW	QW	QW, ZW	If paid directly through payroll; otherwise QE or (QE, ZC).
124-02	Wranglers	QW	QW	QW, ZW	If paid directly through payroll; otherwise QE or (QE, ZC).
104-95	Wrap Party	NQ	NQ	NQ	
102-80	Writer Meals	QE	QE	QE, ZC	
102-01	Writers	NQ	NQ	NQ	
102-40	Writing Materials & Supplies	QE	QE	QE, ZE	
364-37	YCM Color Separations, Digital Separations	NQ	NQ	NQ	Archival.

QW = Qualified Wages
ZW = Out of Zone Wages
MU = Music Uplift

QE = Qualified Expenditures
ZE = Out of Zone Expenditures
OZ = Out of 30 mile studio zone

NQ = Not-Qualified
ZC = Out of Zone Consumables
VU = Visual Effects Uplift

FRINGE BENEFITS

It is suggested that budgets be set up with the following Fringe breakdown as Federal Fringes and others must be excluded from California tax credit calculations. Non-Qualifying Fringe must be separated or zero'd out when creating the Qualified Expenditure budget.

Note: *If fringes are combined, they must include itemized calculations showing how the combined total was achieved and must not exceed individual ranges.*

The CFC will not accept budgets with ALL-INCLUSIVE fringe rates that include Non-Qualifying Fringe (e.g., FICA, MEDICARE, FUI, FUTA, PIT [personal income tax withholding]).

Description	Type		Accepted %	Notes
Unemployment Insurance	Fed	FUI	0	Exclude from Incentive Budget
FICA – Social Security	Fed	FICA	0	Exclude from Incentive Budget
FICA – Medicare	Fed	MED	0	Exclude from Incentive Budget
Personal Income Taxes (Supplemental)	Fed	PIT	0	Exclude from Incentive Budget
CA Solvency	Fed	CAFUI	0	Exclude from Incentive Budget
Add'l FUTA	CA	FUTA	0	Exclude from Incentive Budget
State Unemployment Insurance	CA	SUI	6.2	Include in Incentive Budget

<i>Description</i>	<i>Type</i>		<i>Accepted %</i>	<i>Notes</i>
<i>California Care Medical Insurance</i>	CA	NU %	4.5	<i>May Include in fringes or as a line item in Incentive Budget</i>
<i>Workers Compensation</i>	CA	WC	1.96 - 4.23	<i>Include in Incentive Budget. (2016 range; subject to yearly increases)</i>
<i>Vacation Accrual</i>	CA	VAC	Max 4.0	<i>Include in Incentive Budget. (Maximum if applicable)</i>
<i>Holiday Accrual</i>	CA	HOL	Max 3.719	<i>Exclude from Incentive Budget if holiday pay is a line item, otherwise 3.719%. (Maximum if applicable)</i>
<i>Sick Pay Accrual</i>	CA	SIC	0	<i>Exclude from Incentive Budget</i>
<i>Crew/399 Pension, Health & Welfare</i>	CA	IA %	12-14	<i>May Include in Incentive Budget</i>
<i>Crew/399 IAP</i>	CA	IA%	6.0	<i>May include in Incentive Budget</i>
<i>UPM/ ADs DGA PH&W</i>	CA	DGA	16.5	<i>Include in Incentive Budget. Exclude Holiday if line item</i>
<i>SAG/AFTRA P/H/W Stunt Coordinator</i>	CA	SAG	17.3	
<i>SAG/AFTRA P/H/W Extras</i>	CA	SAGE	17	
<i>Non Union Flat</i>	CA	NU	SUI 6.2 WC 1.96 - 4.03 BTL Payroll fee 1.0-2 CA Care 4.5	<i>If combined, must include breakdown of how total was achieved and not to exceed individual ranges</i>
<i>Extras – NU</i>	CA	NUE	SUI 6.2 WC 1.96 – 5.40 BTL Payroll fee 1.0-2 CA Care 4.5	<i>Include in Incentive Budget. If combined, must include breakdown of how total was achieved; not to exceed individual ranges</i>
<i>Extras Casting Fee (do not include Handling Fees)</i>	CA	EXT	Up to 11%	<i>May include in fringes or as line item in Incentive Budget</i>
<i>ATL Payroll Handling Fee</i>	CA	ATL	Per check fee	<i>Include in Incentive Budget (salary must qualify)</i>
<i>BTL Payroll Handling Fee</i>	CA	BTL	1.0-2	